

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

VitaChurch

(A company limited by guarantee)

Charity registration number: 1097602

Company registration number: 04726140

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

VITACHURCH

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Christopher Simmons Evangeline Salisbury (resigned 25 February 2022) Michael Farkas Michael Bebee
Secretary	Christopher Simmons
Charity Registration Number	1097602
Company Registration Number	04726140
Registered Office	The charity is incorporated in England. 38 Holland Road Hove BN3 1JL
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank

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TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Structure, governance and management

Nature of governing document

VitaChurch is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. On 13th April 2021 it changed its name from Brighton Vineyard Christian Fellowship.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Organisational structure

Chris Simmons (senior pastor and trustee) oversees the overall direction of the church supported by a small team of pastoral elders and trustees. The Elders focus on pastoral matters whilst the Trustees ensure that the charity operates in compliance with relevant regulations and guidelines, and oversee the church finances.

Risk management

The Trustees have a risk management strategy which comprises of a review of the key working policies and financial stability of the charity by meeting during the year. These reviews consider policies in the following areas:

- Financial
- Staff and Volunteers
- Health & Safety, fire, first aid and risk assessment
- IT and data management
- Child and vulnerable adult protection
- Insurance requirements and cover

This process identifies any areas of risk and uncertainty on an on-going basis, and allows the Trustees to consider changes in policies, systems and procedures to mitigate these risks.

Objectives and activities

Objects and aims

The company's objectives and principal activities are:

- * The advancement of the Christian Faith in accordance with the declaration of faith set out in the Memorandum and Articles of Association.
- * The advancement of education on the basis of Christian principles.
- * The relief of persons who are in conditions of need, hardship or distress, aged or sick.

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TRUSTEES' REPORT

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives, strategies and activities

Use of volunteers

The church continues to rely heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts.

Achievements and performance

Overall

We have had a great year as a church, as we have successfully albeit slowly, moved ahead, leaving the restrictions of Covid behind us. In April 2021, schools reopened and there was a gradual removing of the many restrictions to civil society and the church. As civil society reopened, our church gradually began to fill with people again, as people hesitantly at first, began to return. We initially maintained many of the protocols from covid : - hand washing, gel at the front door, masks for those wanting them, separated seating.

Our church congregation was able to move forward, with God the Holy Spirit moving in our meetings, new people joining the church, and a reinvigoration of vision and life in the church. Many new people have chosen VitaChurch to be their home.

As church reopened, we had rebranded, with a new logo, new welcome sign, banners and signage etc.

Sunday Church

The church moved forward, at times stutteringly, out of Covid, as more people gained confidence in returning to "in person" meetings.

We have discovered, in a very positive way, that the restrictions placed on us by Covid meant we began to focus on what is most important in our meetings, and that is the person and work of the Holy Spirit. We have rebranded as VitaChurch and want the life coming from and through us to be the life of the Spirit, built on the bible. Our Sunday meetings represent our desire to be a word and Spirit church.

Kids Work

We were able to reintroduce a limited Kids work as we started April 2021. We gradually built back teams over the course of the year. We have our kids' meetings on Sundays, and our Youth work during the week.

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TRUSTEES' REPORT

On any given Sunday church, the children stay in the service for a couple of worship songs, before being prayed for and leaving to their own church in another part of the building we hire. We are grateful for the space we can hire for the kids.

The kid's work continues to be a work in progress, as we have children from newborn to young teens.

Small Groups

Our small groups each term have continued to be on Zoom, as this has proved both practical and beneficial to those attending.

We have focused our 'in person' churches efforts this year on our Sunday services.

Ministry to the disadvantaged and homeless

We continue to partner with a neighbouring Anglican Church, St Luke's, Prestonville, to run an afternoon service once a month we call Carpenters Arms. This is aimed at the most disadvantaged members of our society. This service was moved to serving "take away" meals during Covid, and moved back to "in person" services in 2021. We ran a Christmas Service with over seventy in attendance, for a sit-down Christmas Roast dinner.

Our monthly services are complimented by three other churches that also provide a "sit down" lunch each month, and these lunches are advertised through the various homeless charities in the city. Our meals are increasingly well attended again, with guests coming month to month, for a hot meal and pudding, a short talk and prayer, and a chance to build community and talk.

Conference / Leaders Day

We held an evening conference and leaders day in Brighton City Centre, using one of Brighton's many hotels. We had approx. eighteen pastors and their wives, visit for a couple of days fellowship prayer and worship. Duncan Wylie spoke at the evening conference, which was well attended, with the Holy Spirit very present. Our worship leader used a ministry song she wrote herself a week before. It was a successful return to gathering people together, and for the first time in two years from various parts of the country.

Prayer

Our aim as a church, both individually and corporately is to increase the amount of prayer and fasting in the church. As "zoom" became the primary means for church members meeting together, and as people got used to its use, the amount and consistency of prayer in our church has increased. We started a prayer meeting that meets each weekday for half an hour at seven am, as well as a monthly evening prayer meeting which was also used as a fellowship group for the church.

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TRUSTEES' REPORT

Prayerchair - praying on the streets of our great city

As soon as the lock down restrictions were lifted, Prayerchair restarted in North Road and East Street in the city centre. People continue to come forward for prayer, with every demographic represented. The teams come from VitaChurch, and also other churches in the city, wanting to see the Good News of Jesus spread to people who wouldn't otherwise set foot inside a church building.

Church Weekend Away - VitaCamp

We were able to reopen our Church weekend away, after the disappointment the previous year, of it being closed due to Covid.

The camp was successful, and the church was able to meet and fellowship together. The camp includes lots of worship and ministry, and time for prayer. The weather was perfect, with time for people to enjoy one another's company, lots of games for the children and an open fire in the evening. A lot of people put in a lot of hard work to make the camp successful.

Conclusion

We want to thank God for His provision and support of our church again this year. It's been a year of Spiritual growth for the church, seeing the activity and ministry of the Holy Spirit in our midst, and the desire for God's will to be done in us and through us.

Financial review

The organisation recorded an unrestricted surplus for the year of £3,842 (2021 - £11,276). Unrestricted funds at the year end amount to £25,672 (2021 - £21,830).

Policy on reserves

Free reserves are those reserves free of any restriction that are available to meet the normal expenditure of the Church excluding that necessary to run the restricted activities. They provide a buffer of liquid funds to cover temporary shortfalls caused by an unforeseen decline in income or an unexpected increase in costs. Should any of these arise, these funds are intended to ensure that the charity can meet its contractual obligations to staff, premises and statutory bodies and its moral obligations to its donors.

The Trustees have a desire to maintain a level of free reserves of 2 month's unrestricted expenditure.

Free reserves are currently the same as unrestricted funds. The charity does not currently hold restricted or designated funds.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

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TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of VitaChurch for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 9 November 2022 and signed on its behalf by:

.....
Christopher Simmons
Company secretary and trustee

VITACHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VITACHURCH

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity's Trustees of VitaChurch (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of VitaChurch are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of VitaChurch as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

9 November 2022

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	104,529	104,529	96,165
Charitable activities	4	<u>1,759</u>	<u>1,759</u>	<u>-</u>
Total income		<u>106,288</u>	<u>106,288</u>	<u>96,165</u>
Expenditure on:				
Charitable activities	5	<u>102,446</u>	<u>102,446</u>	<u>84,889</u>
Total expenditure		<u>102,446</u>	<u>102,446</u>	<u>84,889</u>
Net income		<u>3,842</u>	<u>3,842</u>	<u>11,276</u>
Net movement in funds		3,842	3,842	11,276
Reconciliation of funds				
Total funds brought forward		<u>21,830</u>	<u>21,830</u>	<u>10,554</u>
Total funds carried forward	12	<u><u>25,672</u></u>	<u><u>25,672</u></u>	<u><u>21,830</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

VITACHURCH
(REGISTRATION NUMBER: 04726140)
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	3,399	2,253
Current assets			
Debtors	10	1,369	2,355
Cash at bank and in hand		<u>25,055</u>	<u>19,078</u>
		26,424	21,433
Creditors: Amounts falling due within one year	11	<u>(4,151)</u>	<u>(1,856)</u>
Net current assets		<u>22,273</u>	<u>19,577</u>
Net assets		<u>25,672</u>	<u>21,830</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>25,672</u>	<u>21,830</u>
Total funds	12	<u>25,672</u>	<u>21,830</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 9 November 2022 and signed on their behalf by:

.....
Christopher Simmons
Company secretary and trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

VitaChurch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Furniture and equipment

Depreciation method and rate

25% on reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	91,652	91,652	81,205
Gift aid reclaimed	<u>12,877</u>	<u>12,877</u>	<u>14,960</u>
	<u>104,529</u>	<u>104,529</u>	<u>96,165</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Conferences and events	<u>1,759</u>	<u>1,759</u>	<u>-</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Catering costs		686	686	46
Children's work		1,259	1,259	559
Pastor's fees		38,250	38,250	38,250
Conference costs		3,420	3,420	-
Hospitality		1,912	1,912	397
Ministerial trips		920	920	136
Motor and travel expenses		1,198	1,198	426
Media		7,551	7,551	3,415
Venue costs		8,700	8,700	2,765
Office rent and rates		10,500	10,500	9,800
Telephone		754	754	994
Insurances		2,706	2,706	2,616
Books		205	205	104
Office, printing, post and stationery		1,005	1,005	1,024
IT costs		1,636	1,636	1,001
Subscriptions and licences		731	731	317
Training costs		366	366	-
Bank charges		-	-	14
Independent examination		780	780	840
Depreciation, amortisation and other similar costs		1,172	1,172	899
Grant funding of activities	6	9,959	9,959	12,678
Staff costs	8	8,736	8,736	8,608
		<u>102,446</u>	<u>102,446</u>	<u>84,889</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2022	2021	2022	2021
	£	£	£	£
Grants	<u>6,818</u>	<u>8,521</u>	<u>3,141</u>	<u>4,157</u>

7 Trustee and related party transactions

Christopher Simmons, a Trustee, received self-employed payments of £38,250 (2021 - £38,250) as pastor of the church.

During the year, insurances where benefits are payable to the Simmons family amounted to £2,019 (2021 - £1,978).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

Christopher Simmons is also a Trustee of "Life for Bangladesh" which received a donation of £800 (2021 - £1,100).

8 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	<u>8,736</u>	<u>8,608</u>

The number of persons (including senior management team) employed by the charity during the year was as follows:

	2022	2021
	No	No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	8,705	8,705
Additions	2,318	2,318
Disposals	<u>(1,824)</u>	<u>(1,824)</u>
At 31 March 2022	<u>9,199</u>	<u>9,199</u>
Depreciation		
At 1 April 2021	6,452	6,452
Charge for the year	1,133	1,133
Eliminated on disposals	<u>(1,785)</u>	<u>(1,785)</u>
At 31 March 2022	<u>5,800</u>	<u>5,800</u>
Net book value		
At 31 March 2022	<u>3,399</u>	<u>3,399</u>
At 31 March 2021	<u>2,253</u>	<u>2,253</u>

10 Debtors

	2022 £	2021 £
Accrued income	<u>1,369</u>	<u>2,355</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	73	73
Other creditors	2,082	1,003
Accruals	<u>1,996</u>	<u>780</u>
	<u>4,151</u>	<u>1,856</u>

VITACHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Funds	<u>21,830</u>	<u>106,288</u>	<u>(102,446)</u>	<u>25,672</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General Funds	<u>10,554</u>	<u>96,165</u>	<u>(84,889)</u>	<u>21,830</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	3,399	3,399
Current assets	26,424	26,424
Current liabilities	<u>(4,151)</u>	<u>(4,151)</u>
Total net assets	<u>25,672</u>	<u>25,672</u>
	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	2,253	2,253
Current assets	21,433	21,433
Current liabilities	<u>(1,856)</u>	<u>(1,856)</u>
Total net assets	<u>21,830</u>	<u>21,830</u>